

# HOUSE . . . . . No. 2512

---

By Mr. Timilty of Milton, petition of Walter F. Timilty and others relative to real estate tax exemptions for surviving spouses of veterans killed in combat. Revenue.

---

## The Commonwealth of Massachusetts

---

### PETITION OF:

Walter F. Timilty	Anthony J. Verga
Bruce J. Ayers	Jarrett T. Barrios
Michael F. Rush	Shirley Gomes
Edward G. Connolly	James R. Miceli
Anne M. Gobi	Brian Knuuttila

---

In the Year Two Thousand and Five.

---

### AN ACT RELATIVE TO REAL ESTATE EXEMPTIONS TO SURVIVING SPOUSES OF VETERANS KILLED IN COMBAT.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 5 of chapter 59 of the General Laws, as appearing in  
2 the 1998 Official Edition, is hereby amended by striking out  
3 clause twenty-second D and inserting in place thereof the  
4 following clause:—  
5 Twenty-Second D. Real estate to the amount of one hundred  
6 percent of the taxable valuation of real property of the surviving  
7 spouses of soldiers or sailors who lost their lives as the result of  
8 injuries sustained from combat or terrorist hostilities; provided  
9 death occurred within six months of sustaining said injuries, pro-  
10 vided, further, that such surviving spouse has remained unmarried  
11 and said real estate is occupied by such surviving spouse as a  
12 domicile. No real estate shall be so exempt which has been con-  
13 veyed to such surviving spouse to evade taxation. The amount of  
14 the exemption shall be borne by the commonwealth, and the state  
15 treasurer shall annually reimburse the city or town for the amount  
16 of the tax which otherwise would have been collected for this  
17 exemption.

**This Document Has Been Printed On 100% Recycled Paper.**